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From:

Sent: Thursday, September 12, 2013 5:26:36 PM

To:

Cc:

Subject: Confirmation

This is to confirm our telephone conversation of earlier today. In that conversation, we indicated that we agree with the position taken by the Technical Advisors regarding the application of § 469(j)(6) to the distribution of assets from a GRAT. Even though we agree that the taxpayers' interpretation of the statutory provision appears reasonable, we believe that the Technical Advisors' position provides the best reading of the statute.

Feel free to call or me if you would like to discuss further.
Thanks.